



# Punjab Government Gazette

## EXTRAORDINARY

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### LEGISLATIVE SUPPLEMENT

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**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 1st June, 2020

**No. S.O. 13/P.A.5/2017/Ss. 9 and 15/Amd./2020.**-In exercise of the powers conferred by sub-section (1) of section 9 and sub-section (5) of section 15 of the Punjab Goods and Services Tax Act, 2017 (Act No. 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, Notification No. S.O.16/P.A.5/2017/S.9/2017, dated the 30th June, 2017, namely:-

**AMENDMENT**

In the said notification, -

- (a) in Schedule II @ 6%, serial Number 242 and the entries relating thereto shall be omitted; and
- (b) in Schedule IV @ 14%, for serial number 228 and the entries relating thereto, the following shall be substituted, namely: -  
“228.Any chapter Lottery”.

2. This notification shall be deemed to have come into force on and with effect from the 1st day of March, 2020.

**A. VENU PRASAD,**  
Financial Commissioner (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.

**PART III**  
**GOVERNMENT OF PUNJAB**  
DEPARTMENT OF EXCISE AND TAXATION  
(EXCISE AND TAXATION-II BRANCH)

**NOTIFICATION**

The 1st June, 2020

**No. S.O. 14/P.A.5/2017/S.11/Amd./2020.**-In exercise of the powers conferred by sub-section (3) of section 11 of the Punjab Goods and Services Tax Act, 2017 (Punjab Act 5 of 2017) and all other powers enabling him in this behalf, the Governor of Punjab, on the recommendations of the Council, and on being satisfied that it is necessary so to do, is pleased to make the following amendment in the Government of Punjab, Department of Excise and Taxation, notification No. S.O.17/P.A.5/2017/Ss.9, 11, 15 and 16/2017, dated the 30th June, 2017.

**AMENDMENT**

In the said notification, in the Table, against serial number 26, in column (3), in item (ic), the following explanation shall be inserted, namely:-

“Explanation- For the purposes of this entry, the term “bus body building” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.”

This notification shall be deemed to have come into force on the 22nd November, 2019.

**A. VENU PRASAD,**  
Financial Commissioner (Taxation) to  
Government of Punjab,  
Department of Excise and Taxation.